

Survey of Local Government Finances

Utah Municipalities

Fiscal Year Ended June 30, 2009

2009

FY 2009	Entity Name: Toquerville, City of			GOVERNMENTAL FUNDS		ENTERPRISE FUNDS
PART I	TAX REVENUES			Amount		Amount
	Property Taxes					
	1.1	Property taxes - (All property taxes not separately listed below.)	T01	85,900	T01	
	1.2	Property Taxes - Debt Service	T01		T01	
	1.3	Property Taxes - RDA Increment	T01		T01	
	1.4	Property Taxes - Library	T01		T01	
	1.5	Property Taxes - Delinquent	T01	4,895	T01	
	2	Fee in lieu	T01	10,753	T01	
	Local Sales Taxes					
	3.1	General sales tax - Local option	T09	114,866	T09	
	3.2	Highway improvement sales tax	T19		T19	
	3.3	Resort community sales tax	T19		T19	
	3.4	Resort plus sales tax	T19		T19	
	3.5	Energy sales and use tax	T19		T19	
	3.6	Transient room tax	T19		T19	
	3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
	3.8	Other - specify	T19		T19	
	Franchise Tax					
	4.1	Telephone franchise tax	T15		T15	
	4.2	Cable TV franchise tax	T15		T15	
	4.3	Water franchise tax	T15		T15	
	4.4	Sewer franchise tax	T15		T15	
	4.5	Other - Specify	T15	14,433	T15	
	Telephone, TV, miscellaneous					
	Licenses, Fees and Permits					
	5.1	Business license fees	T99	700	T99	
	5.2	Building permit fees	T99	7,347	T99	
	5.3	Other licenses, permits & taxes - Specify	T99	2,117	T99	
	Miscellaneous					
PART II	REVENUES - Other than tax and intergovernmental revenues					
	Utility Sales Revenue / User Fees					
	1.1	Water supply system	A91		A91	132,873
	1.2	Electric power system	A92		A92	
	1.3	Gas supply system	A93		A93	
	1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue					
	2.1	Sewer charges	A80	114,722	A80	
	2.2	Storm drainage	A80		A80	
				GOVERNMENTAL FUNDS		ENTERPRISE FUNDS

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PART II	REVENUES - Other than tax and intergovernmental revenues (cont.)			Amount		Amount								
	2.3	Garbage collection / street cleaning	A81	58,608	A81									
	3.1	Parks and recreation charges	A61		A61									
	3.2	Airports - Include rentals and gross sales of gas and oil.	A01		A01									
	3.3	Parking facilities, lots & meters	A60		A60									
	3.4	Hospital charges received	A36		A36									
	3.5	Cemeteries	A03	7,875	A03									
	3.6	Municipal housing rental projects (gross)	A50		A50									
	3.7	Special police services	A89		A89									
	4.1	Impact fees	A89	8,292	A89	4,513								
	4.2	Connection fees	A89		A89									
	4.3	Plan check fees	A89		A89									
	4.4	Zoning & subdivision fees	A89	1,300	A89									
	4.5	Sale of maps & publications	A89		A89									
	5	Other miscellaneous fees	A89	2,543	A89	6,485								
	Special Assessments													
	6.1	Street cuts and public improvements	U01		U01									
	6.2	Sidewalk & curb repairs	U01		U01									
	6.3	Street lighting charges - Lighting districts	U01		U01									
	6.4	Other special improvement & service	U01		U01	49,309								
	Fines and Forfeitures (Circuit Court)													
	7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99									
	7.2	Parking ticket revenue	U99		U99									
	Fines (Justice Court)													
	8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99									
	8.2	Parking ticket revenue	U99		U99									
	Interest, Rents and Royalties													
	9	Interest earnings	U20	6,302	U20	17,340								
	10	Rents and royalties	U40		U40									
	Miscellaneous													
	11	Other miscellaneous revenue - Specify	U99	134,619	U99									
		Donations, completion bond, other												
	12	Proceeds from bond issues	NR		NR									
	13	Receipts from sale of real property	U11		U11									
			GOVERNMENTAL FUNDS				ENTERPRISE FUNDS							
				(a)		(b)		(c)		(d)		(e)		(f)

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PART IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE (cont.)			Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures		Current Operation Direct expenditures including salaries and wages		Construction		Purchase of equipment, land, and existing structures
					(a)		(b)		(c)		(d)		(e)		(f)
	8.2	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89		
	8.3	All other expenditures - See instructions - Specify	E89		F89		G89		E89		F89		G89		
PART V		INTERGOVERNMENTAL EXPENDITURES		GOVERNMENTAL FUNDS					ENTERPRISE FUNDS						
					Paid to State		Paid to Other Governments			Paid to State		Paid to Other Governments			
	1	Fire	L24		M24		28,700		L24		M24				
	2	Highways	L44		M44				L44		M44				
	3	Police	L62		M62		16,629		L62		M62				
	4	Sanitation	L81		M81		161,806		L81		M81				
	5	Recreation	L61		M61				L61		M61				
	6	Judicial and legal	L25		M25				L25		M25				
	7	All other	L89		M89				L89		M89				
PART VI		PERSONNEL EXPENDITURES		GOVERNMENTAL FUNDS					ENTERPRISE FUNDS						
	1	Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	Z00		Amount				Z00		Amount				
					62,784						73,953				
PART VII		INDEBTEDNESS		GOVERNMENTAL and ENTERPRISE FUNDS											
					Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Detail of long-term debt outstanding		
					(a)		(b)		(c)		(d)		(e)	(f)	
	1.1	Water supply system	19A		1,065,667		29A		0		39A		44A		41A
	1.2	Electric supply system	19B				29B		116,000				44B		41B
	1.3	Sewer system	19X				29X						44X		41X
	1.4	Gas supply system	19C				29C						44C		41C
	1.5	Transit system	19D				29D						44D		41D
	1.6	Public debt for privately owned housing, industrial or business purposes	19T				24T						44T		
PART VII		INDEBTEDNESS (cont.)		GOVERNMENTAL and ENTERPRISE FUNDS											
													Detail of long-term debt outstanding		

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				Outstanding at beginning of year		Issued during fiscal year (include all refunding debt)		Retired during fiscal year (include all refunded debt)		Total Outstanding (a + b - c=d) Also, (d=e+f)		Revenue and nonguaranteed bonds		Guaranteed bonds
		Long-term Outstanding Debt		(a)		(b)		(c)		(d)		(e)		(f)
	1.7	All other purposes	19X	351,000	29X	0	29X	15,000		336,000	44X	336,000	41X	
				Outstanding balance at beginning of fiscal year		Issued during fiscal year		Retired during fiscal year		Balance at end of fiscal year				
		Other Long-term Obligations		(a)		(b)		(c)		(d)				
	2.1	Capital lease purchase agreements					G89							
	2.2	Accrued leave liability (sick leave and vacation)												
		Short-term (interest bearing) Debt		Outstanding balance at beginning of fiscal year		Balance at end of fiscal year								
	3	Total short-term debt	61V		64V									
				(a)		(b)		(c)						
PART VIII		CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR		Reserves held for redemption of long- term debt		Unexpended proceeds from sale of bond issues held pending disbursement		All other funds except employee retirement funds						
		Cash and investments held at end of fiscal year	W01	166,606	W31		W61	1,149,591						
PART IX		RATES		GOVERNMENTAL FUNDS						ENTERPRISE FUNDS				
	1.	Energy Sales & Use Tax Rate												
	2.	Cable TV Franchise Tax Rate												
	3.	Telephone Franchise Tax Rate												

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Remarks:

PART X	Data supplied by:	Include with audit report submitted to:										
Name (Please print)		Utah State Auditor Utah State Capitol Office Complex, E310 Salt Lake City, UT 84114										
Chad B. Atkinson, CPA												
Title												
Partner - Hinton, Burdick, Hall & Spilker, PLLC		If you have any questions about the form, call or write: Kent Godfrey Office of the State Auditor Utah State Capitol Office Complex, E310 PO Box 142310 Salt Lake City, UT 84114-2310 Phone: (801) 538-1384 or 1-800-622-1243 Email: kgodfrey@utah.gov Email: richardmoon@utah.gov										
Date	Telephone											
2/12/2010	435-628-3663											
2009 Version												